

# Conduct Audit Workpaper Report

**Client Name:** Akash & co

**Audit No:** CUST0003/AUD/2024-2025/00003Q1 - Statutory Audit

<b>Workpaper Name:</b>	Test WP
<b>Created By and Date:</b>	Reviewer1, 05/08/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP013
<b>Reviewed By and Date:</b>	,
<b>Type of Test:</b>	Inquiry, Inspection
<b>Status:</b>	Open
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	10
<b>Notes/Steps:</b>	* Notes/Steps
<b>Deviations/Exceptions Noted:</b>	* Deviations/Exceptions Noted
<b>Critical Audit Matter(CAM):</b>	* Critical Audit Matter (CAM)
<b>Conclusion:</b>	* Conclusion
<b>Attachments:</b>	0
<b>Workpaper Name:</b>	WP_Balance check
<b>Created By and Date:</b>	Reviewer1, 04/08/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP012
<b>Reviewed By and Date:</b>	,
<b>Type of Test:</b>	Examination, Inquiry, Inspection, Observation, Substantive Testing
<b>Status:</b>	Open
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	10
<b>Notes/Steps:</b>	Notes/Steps
<b>Deviations/Exceptions Noted:</b>	Deviations/Exceptions Noted
<b>Critical Audit Matter(CAM):</b>	Critical Audit Matter (CAM)
<b>Conclusion:</b>	Conclusion
<b>Attachments:</b>	0
<b>Workpaper Name:</b>	Audit procedure25
<b>Created By and Date:</b>	Admin, 29/07/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP011
<b>Reviewed By and Date:</b>	,
<b>Type of Test:</b>	

<b>Status:</b>	WIP
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	1
<b>Notes/Steps:</b>	Nil25
<b>Deviations/Exceptions Noted:</b>	Deviations noted25
<b>Critical Audit Matter(CAM):</b>	CAM25
<b>Conclusion:</b>	conclusion25
<b>Attachments:</b>	0
<b>Workpaper Name:</b>	Subsequent Events 2
<b>Created By and Date:</b>	Reviewer1, 11/07/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP010
<b>Reviewed By and Date:</b>	Reviewer1, 15/07/2025
<b>Type of Test:</b>	Examination
<b>Status:</b>	Open
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	2
<b>Notes/Steps:</b>	sa
<b>Deviations/Exceptions Noted:</b>	sa
<b>Critical Audit Matter(CAM):</b>	sa
<b>Conclusion:</b>	sa
<b>Attachments:</b>	0
<b>Workpaper Name:</b>	Test Fees12345
<b>Created By and Date:</b>	Admin, 09/07/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP009
<b>Reviewed By and Date:</b>	,
<b>Type of Test:</b>	Examination, Inquiry
<b>Status:</b>	WIP
<b>Exceeded Materiality:</b>	No
<b>Auditor Hours Spent:</b>	100
<b>Notes/Steps:</b>	Notes/Steps
<b>Deviations/Exceptions Noted:</b>	Deviations/Exceptions Noted
<b>Critical Audit Matter(CAM):</b>	Critical Audit Matter (CAM)
<b>Conclusion:</b>	Conclusion
<b>Attachments:</b>	0
<b>Workpaper Name:</b>	12345
<b>Created By and Date:</b>	Admin, 06/07/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP008

<b>Reviewed By and Date:</b>	,
<b>Type of Test:</b>	Examination, Inquiry
<b>Status:</b>	Open
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	10
<b>Notes/Steps:</b>	* Notes/Steps
<b>Deviations/Exceptions Noted:</b>	* Deviations/Exceptions Noted
<b>Critical Audit Matter(CAM):</b>	* Critical Audit Matter (CAM)
<b>Conclusion:</b>	* Conclusion
<b>Attachments:</b>	0
<b>Workpaper Name:</b>	Test Fees
<b>Created By and Date:</b>	Admin, 05/07/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP007
<b>Reviewed By and Date:</b>	Reviewer1, 14/07/2025
<b>Type of Test:</b>	Examination, Inquiry
<b>Status:</b>	Open
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	1
<b>Notes/Steps:</b>	test...
<b>Deviations/Exceptions Noted:</b>	test...
<b>Critical Audit Matter(CAM):</b>	test...
<b>Conclusion:</b>	test...
<b>Attachments:</b>	0
<b>Workpaper Name:</b>	sub
<b>Created By and Date:</b>	Admin, 01/07/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP006
<b>Reviewed By and Date:</b>	,
<b>Type of Test:</b>	Examination
<b>Status:</b>	Open
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	2
<b>Notes/Steps:</b>	step1
<b>Deviations/Exceptions Noted:</b>	Deviations
<b>Critical Audit Matter(CAM):</b>	CAM
<b>Conclusion:</b>	Conclution1

<b>Attachments:</b>	0
<b>Workpaper Name:</b>	Asset Fee
<b>Created By and Date:</b>	Admin, 01/07/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP005
<b>Reviewed By and Date:</b>	,
<b>Type of Test:</b>	Examination, Inquiry
<b>Status:</b>	Open
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	3
<b>Notes/Steps:</b>	FEES
<b>Deviations/Exceptions Noted:</b>	FEES
<b>Critical Audit Matter(CAM):</b>	FEES
<b>Conclusion:</b>	FEES
<b>Attachments:</b>	0
<b>Workpaper Name:</b>	Bank Money
<b>Created By and Date:</b>	Admin, 01/07/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP004
<b>Reviewed By and Date:</b>	,
<b>Type of Test:</b>	Examination
<b>Status:</b>	Open
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	2
<b>Notes/Steps:</b>	working...
<b>Deviations/Exceptions Noted:</b>	working...
<b>Critical Audit Matter(CAM):</b>	working...
<b>Conclusion:</b>	working...
<b>Attachments:</b>	0
<b>Workpaper Name:</b>	Subsequent Events
<b>Created By and Date:</b>	Admin, 01/07/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP003
<b>Reviewed By and Date:</b>	,
<b>Type of Test:</b>	Examination
<b>Status:</b>	Open
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	2
<b>Notes/Steps:</b>	check2222
<b>Deviations/Exceptions Noted:</b>	check

<b>Critical Audit Matter(CAM):</b>	check ok
<b>Conclusion:</b>	check
<b>Attachments:</b>	1
<b>Workpaper Name:</b>	Related Party Transactions
<b>Created By and Date:</b>	Admin, 01/07/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP002
<b>Reviewed By and Date:</b>	,
<b>Type of Test:</b>	Examination, Inquiry
<b>Status:</b>	Open
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	1
<b>Notes/Steps:</b>	demo
<b>Deviations/Exceptions Noted:</b>	demo
<b>Critical Audit Matter(CAM):</b>	demo
<b>Conclusion:</b>	demo
<b>Attachments:</b>	0
<b>Workpaper Name:</b>	Cash and Bank
<b>Created By and Date:</b>	Admin, 28/06/2025
<b>Workpaper No:</b>	CUST0003/AUD/2024-2025/00003Q1/WP001
<b>Reviewed By and Date:</b>	,
<b>Type of Test:</b>	Inspection
<b>Status:</b>	Open
<b>Exceeded Materiality:</b>	Yes
<b>Auditor Hours Spent:</b>	3
<b>Notes/Steps:</b>	test...
<b>Deviations/Exceptions Noted:</b>	test
<b>Critical Audit Matter(CAM):</b>	test...
<b>Conclusion:</b>	test
<b>Attachments:</b>	1